

**Safe Haven Development Services, Inc.
Annual Financial Statements Audit Report
For the Year Ended
December 31, 2014**

**Talmadge E. Mitchel
Certified Public Accountant
A Professional Corporation
1240 Milam Street, Shreveport, LA 71101**

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**Talmadge E. Mitchel
Certified Public Accountant
A Professional Corporation**

To the Board of Directors of
Safe Haven Developmental Services, Inc.
Minden, LA 71055

INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

I have audited the accompanying financial statements of Safe Haven Developmental Services, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2014, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Safe Haven Developmental Services, Inc. as of December 31, 2014, and

the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

My audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of compensation, benefits, and other payments to agency head or chief executive officer on page 11 and the schedule of expenditures of federal awards on page 12, as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued my report dated April 7, 2015 on my consideration of Safe Haven Developmental Services, Inc.'s internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Safe Haven Developmental Services, Inc.'s internal control over financial reporting and compliance.



Talmadge E. Mitchel
Certified Public Accountant
A Professional Corporation
Shreveport, Louisiana
April 7, 2015

Safe Haven Development Services, Inc.

Statement of Financial Position

As of December 31, 2014

ASSETS

Current Assets

Checking/Savings	\$	18,182
Accounts Receivable		175,316
Loan Receivable		28,750
Other Receivables		<u>2,557</u>
Total Current Assets		<u>224,805</u>

Fixed Assets

Land		10,000
Land and Building		30,750
Building Improvements		46,380
Equipment		18,119
Vehicles		25,695
Accumulated Depreciation		<u>(4,567)</u>

Total Furniture and Equipment		<u>126,377</u>
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Total Fixed Assets		<u>126,377</u>
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TOTAL ASSETS	\$	<u><u>320,462</u></u>
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LIABILITIES & NET ASSETS

Liabilities

Current Liabilities

Accounts Payable	\$	107,875
Payroll Liabilities		13,325
Note Payable (current portion)		3,567
Accrued Payroll		<u>11,751</u>

Total Current Liabilities		136,518
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Long Term Liabilities

Note Payable-Vehicle		<u>13,496</u>
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Total Long Term Liabilities		<u>13,496</u>
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Total Liabilities		150,014
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Net Assets

Unrestricted Net Assets		<u>170,448</u>
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Total Net Assets		<u>170,448</u>
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TOTAL LIABILITIES & NET ASSETS	\$	<u><u>320,462</u></u>
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The accompanying notes are an integral part of the financial statements

Safe Haven Development Services, Inc.

Statement of Activities
For the year ended December 31, 2014

	<u>Unrestricted</u>
Support	
Program Income	
Program Funds	\$ 2,268,878.00
Program Income	26,496.00
Non-Program Funds	<u>2,011.00</u>
Increase in net assets	2,297,385.00
Expense	
Program Services	
Child and Adult Care Food Program	1,110,495.00
Summer Food Service Program	690,736.00
Supporting Services	
Safe Haven Development Program	<u>343,171.00</u>
Decrease in net assets	<u>2,144,402.00</u>
Change in unrestricted net assets	152,983.00
Net Assets, January 1, 2014	<u>17,495.00</u>
Net Assets, December 31, 2014	<u><u>\$ 170,478.00</u></u>

The accompanying notes are an integral part of the financial statements

Safe Haven Development Services, Inc.

**Statement of Functional Expenses
For the year ended December 31, 2014**

	Program Services		Supporting Services	
	Child and Adult Care Food Program	Summer Feed Program	Safe Haven Developmental Supporting Services	TOTAL
Salaries and Wages	\$ 291,208	\$ 254,891	\$ 36,220	\$ 582,319
Personnel Expense	25,494	29,568	3,342	58,404
Business Expenses	6,759	9,006	10,788	26,553
Contract Services	136,226	17,106	24,392	177,724
Facilities and Equipment	16,435	17,993	48,649	80,077
Operations	612,843	332,172	150,753	1,095,768
Other Types of Expenses	6,650	18,740	47,670	73,060
Travel, Training and Meetings	14,880	11,260	19,820	45,960
Depreciation	0	0	4,537	4,537
Total Expense	\$ <u>1,110,495</u>	\$ <u>690,736</u>	\$ <u>343,171</u>	\$ <u>2,144,402</u>

The accompanying notes are an integral part of the financial statements

Safe Haven Development Services, Inc.

Statement of Cash Flows
For the Year Ended
December 31, 2014

OPERATING ACTIVITIES

Change in net assets	\$	152,983
Adjustments to reconcile change in net assets to net cash provided by operations:		
Depreciation Expense		4,537
Change in Assets and Liabilities		
Accounts Receivable		(175,316)
Loan Receivable		(28,750)
Other Receivables		7,500
Accounts Payable		107,875
Payroll Liabilities		13,325
Accrued Payroll		<u>11,751</u>
Net cash provided by Operating Activities		93,875

INVESTING ACTIVITIES

Purchase of Property	(56,380)
Purchase of Equipment	<u>(43,814)</u>
Net cash provided by Investing Activities	(100,194)

FINANCING ACTIVITIES

Borrowing on long-term note	18,352
Repayments	<u>(1,289)</u>
Net cash provided by Financing Activities	<u>17,063</u>

Net cash increase for period 10,744

Cash at beginning of period 7,438

Cash at end of period \$ 18,182

Supplemental Disclosure

Cash paid during the year for interest expense \$469

The accompanying notes are an integral part of the financial statements

Safe Haven Development Services, Inc.

Notes to Financial Statements

December 31, 2014

NOTE 1.NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Safe Haven Development Services, Inc. is a nonprofit corporation organized under the laws of the State of Louisiana. The Organization provides healthy meals to children through the Summer Food Service Program and the Child and Adult Food Program which are administered by the State of Louisiana on behalf of the United States Department of Agriculture. The Organization provided the services in the parishes of Webster, Bossier, and Caddo Louisiana.

Basis of Accounting

The financial statements of Safe Haven Development Services, Inc. have been prepared on the accrual basis of accounting in accordance with accounting principles general accepted in the United States of America.

Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board ASC 958, Financial Statements of Not-for-Profit Organizations. The Organization has elected to present a classified statement of financial position, under ASC 958; the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Use of Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities and the reported revenues and expenses. Actual results could differ from those estimates.

Cash and Cash Equivalents

Cash and cash equivalents, as stated for cash flow purposes, consist of non-interest bearing bank accounts and highly liquid investments which are readily convertible into cash within ninety (30) days of purchase.

Safe Haven Development Services, Inc.

Net Assets

Net assets are included in one of the following three classes of net assets, depending on the presence and type of donor-imposed restrictions.

- *Unrestricted Net Assets* – Net assets not subject to donor-imposed restrictions.
- *Temporarily- restricted Net Assets* – Net assets subject to donor-imposed restrictions that may be met either by an action and/or through the passage of time. As of December 31, 2014, Net assets included no temporarily restricted net assets.
- *Permanently-restricted Net Assets* – Net assets subject to donor-imposed restrictions that will not expire through the passage of time and/or an action. As of December 31, 2014, Net Assets included no permanently restricted net assets.

Economic Dependency

Approximately 97% of the Agency's funding is from the U.S. Department of Agriculture through passed-through contracts with the State of Louisiana's Department of Education.

Functional Allocation of Expenses

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities. Accordingly, program and support service expenses are specifically identified with or allocated to the Agency's various functions.

Income Tax Status

The Organization is a not-for-profit organization that is exempt from income taxes under Section 501(c) (3) of the Internal Revenue Code and comparable state law as a charitable organization whereby only unrelated business income, as defined by Section 509(a) (a) of the Code is subject to federal. The Organization has no unrelated business income. Accordingly, no provision for income taxes has been recorded.

Under the provisions of FASB ASC 740-10-25, an organization must recognize the tax benefit associated with tax taken for tax return purposes when it is more likely than not the position will be sustained. The implementation of this standard had no impact on the Organization's financial statements. The Organization does not believe there are any material uncertain tax positions, and accordingly, it will not recognize any liability for unrecognized tax benefits. No interest or penalties were accrued as of December 31, 2014. For the years ended December 31, 2013 and December 31, 2012, there were no interest or penalties recorded or included in its financial statements. Safe Haven Developmental Services, Inc. is no longer subject to income tax examination by U.S. Federal, state, or local tax authorities for tax years prior to December 31, 2012.

Safe Haven Development Services, Inc.

Advertising

Advertising costs are charged to programs in the period in which the advertisement is placed. The Organization had \$113 in advertising costs charged to the general fund in 2014.

NOTE 2. SUMMARY OF FUNDING

Safe Haven Development Services, Inc. administered the following federal pass-through grants for 2014:

Program	Period of Award	Award Amount	Amount Received
Louisiana Department of Education	06/02/2014 thru		
USDA Summer Food Service Program	08/15/2014	\$1,380,867	\$893,243
Louisiana Department of Education	01/01/2014 thru		
Child and Adult Food Program	12/31/2014	\$1,613,108	\$1,344,067

NOTE 3. RELATED PARTY TRANSACTION-LOAN RECEIVABLE

On August 28, 2014, the Organization provided a loan to a limited liability company (LLC), in which the Executive Director has a financial interest. The loan was for the purpose of purchasing a building. The loan was in the amount of \$28,750. The terms of the loan are that the LLC repay the loan over a period of 60 months, commencing on August 1, 2015, at an interest rate of 2 percent, in equal payments of \$575.

NOTE 4. OPERATING LEASES

The organization paid short-term rent payments for the occupancy of the programs administered by the organization during the year. Total rents allocated and paid for the year was \$26,409.

The organization also rented vehicles to carry out the mission of the Summer Food Service Program and the Child and Adult Care Food Program. The total amount of the lease costs was \$2,683.

NOTE 5. NOTE PAYABLE

At December 31, 2014, the Organization had a note payable used to purchase a van. The interest rate is 5.99 percent and the term is 60 months, with monthly payments of \$351, the note matures on June 15, 2019. The van is pledged as collateral on the note. The original balance of the note was \$18,352. The balance of the note at December 31, 2014 is \$17,024. Interest paid on the note in 2014 was \$469.

Safe Haven Development Services, Inc.

(Note 5, continued),

The long-term note is scheduled to mature during the years ended December 31 as follows:

Year ending December 31	Amount
2015	\$3,567
2016	3,504
2017	3,720
2018	3,949
2019	2,283

NOTE 6. COMMITMENTS AND CONTINGENCIES

The Organization receives grants and contracts that are subject to review and audit by the agency(ies) providing the funding. Such reviews and audits could result in expenses being disallowed under the terms and conditions of the grants or contracts. In the opinion of management, such disallowances, if any, would be immaterial.

NOTE 7. SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through April 7, 2015, the date which the financial statements were available for distribution, concluding there were no events requiring disclosure.

NOTE 8. CREDIT RISK

Financial instruments that potentially subject the Organization to credit risk consist principally of cash at financial institutions. Demand deposits, as reflected in the bank's records, are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. The balances in the cash accounts in excess of FDIC insurance limits are insured by the Dodd-Frank Deposit Insurance Provision. At December 31, 2014 deposits did not exceed FDIC limits.

Safe Haven Development Services, Inc.

**Schedule of Compensation, Benefits and Other Payments
To Agency Head or Chief Executive Officer
For the year Ended December 31, 2014**

Agency Head Name: Teressia Garner

Purpose	Amount
Salary	\$73,160
Reimbursements	\$2,049
Travel	\$3,346
Total	<u>\$78,555</u>

See the Independent Auditor's report

Safe Haven Developmental Services, Inc.
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2014

<i>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</i>	<i>Federal CFDA Number</i>	<i>Pass-through Entity Identifying Number</i>	<i>Federal Expenditures</i>
<i>Other Programs</i>			
United States Department of Agriculture Pass- Through Programs Passed-through Louisiana Department of Education			
Louisiana Department of Education Child and Adult Care Food Program	10.558	08-SFSP-005	\$ 1,344,068
<i>Total Child and Adult Care Food Program</i>			1,344,068
United States Department of Agriculture Pass- Through Programs Passed-through Louisiana Department of Education			
Louisiana Department of Education Summer Food Service Program for Children	10.559	08-SFSP-005	893,243
<i>Total Summer Food Service Program for Children</i>			893,243
<i>Total Expenditures of Federal Awards</i>			<u>\$ 2,237,311</u>

See the Independent Auditor's report and notes to the Schedule of Expenditures of Federal
Awards

Safe Haven Developmental Services, Inc.
Notes to the Schedule of Expenditures of Federal Awards
December 31, 2014

NOTE A – SIGNIFICANT ACCOUNTING POLICIES

The accompanying schedule of expenditures of federal award of Safe Haven Developmental Services, Inc., has been prepared utilizing the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.

NOTE B – RECOGNITION OF FEDERAL EXPENDITURES

The revenues earned by the Organization are reported on the Schedule of Expenditures of Federal Awards as expenditures. The programs are unit based programs and revenues are not based on the reimbursement of actual expenditures, rather, revenues are earned based on the number of units of service provided by the Organization.

**INDEPENDENT AUDITOR'S
REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the: Board of Directors
Safe Haven Developmental Services, Inc.
Minden, LA 71055

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Safe Haven Developmental Services, Inc.(a nonprofit organization), which comprise the statement of financial position as of December 31, 2014, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued my report thereon dated April 7, 2015.

Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I considered Safe Haven Developmental Services, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Safe Haven Developmental Services, Inc.'s internal control. Accordingly, I do not express an opinion on the effectiveness of Safe Haven Developmental Services, Inc.'s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Safe Haven Developmental Services, Inc.'s financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Talmadge E. Mitchel
Certified Public Accountant
A Professional Corporation
Shreveport, LA 71101
April 7, 2015

**Talmadge E. Mitchel
Certified Public Accountant
A Professional Corporation**

**INDEPENDENT AUDITOR'S
REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT
ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133**

To the Board of Directors
Safe Haven Developmental Services, Inc.
Minden, Louisiana 71055

Report on Compliance for Each Major Federal Program

I have audited Safe Haven Developmental Services, Inc.'s compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Safe Haven Developmental Services, Inc.'s major federal programs for the year ended December 31, 2014. Safe Haven Developmental Services, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

My responsibility is to express an opinion on compliance for each of Safe Haven Developmental Services, Inc. major federal programs based on my audit of the types of compliance requirements referred to above. I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Safe Haven Developmental Services, Inc.'s compliance with those requirements and performing such other procedures as I considered necessary in the circumstances.

I believe that my audit provides a reasonable basis for my opinion on compliance for each major federal program. However, my audit does not provide a legal determination of Safe Haven Developmental Services, Inc.'s compliance.

Opinion on Each Major Federal Program

In my opinion, Safe Haven Developmental Services, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2014.

Report on Internal Control Over Compliance

Management of Safe Haven Developmental Services, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing my audit of compliance, I considered Safe Haven Developmental Services, Inc. internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of Safe Haven Developmental Services, Inc. Internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

My consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of my testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



Talmadge E. Mitchel
Certified Public Accountant
Shreveport, LA 71101
April 7, 2015

Schedule of Findings and Questioned Cost

Section I – Summary of Auditor’s Report

December 31, 2014

Financial Statements

Type of auditor’s report issued	Unqualified	
Internal Control over financial reporting		
Material weaknesses identified	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Significant deficiencies identified	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Noncompliance material to financial statements noted	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

Federal Awards

Internal control over major programs		
Material weaknesses	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Significant deficiencies identified	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Type of auditor’s report issued on compliance for major program	Unqualified	
Any audit findings disclosed that are required to be reported in accordance with section 510 (a) of OMB Circular A-133	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Major program identified	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Summer Food Service Program	CFDA 10.559	
Child and Adult Care Food Program	CDFA 10.558	
Dollar threshold used to distinguish between type A and Type B programs	\$300,000	
Auditee qualified as a <u>high risk</u> auditee		

Summary Schedule of Prior Audit Findings – Financial Statement
For the Year Ended December 31, 2013

Ref No.	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken (Yes, No, Partially)	Planned Corrective Action/Partially Corrective Action Taken
13-01	12/31/13	There is no evidence that invoices, p.o. (s), receiving reports, and other documents relative to the payment of expenses are examined by an authorized person.	Yes	Receiving reports are handled by Site Supervisors and approved by the Director for payment. On all other payment documents, the Director submits are approved payment documents to the Accountant for payment.
Ref No.	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken (Yes, No, Partially)	Planned Corrective Action/Partially Corrective Action Taken
13-02	12/31/13	The management of the organization disbursed checks out of their natural sequence of order.	Yes	Checks are now issued in the proper sequence.